



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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No. 8-150

November 3, 1981

TO COUNTY ASSESSORS:

INDEX OF LETTERS TO ASSESSORS FOR
1978, 1979, 1980, AND THREE QUARTERS OF 1981

We have been finding it increasingly difficult to locate letters to assessors when we need them. The title is not always a complete guide to the contents of a letter and we may even look for it in the list for the wrong year. Since Article XIII A, the letters have taken on increased importance as interpretations of complex property tax laws or rules. Because the letters related to the laws or rules have been cleared through the Board's Legal Staff, they are reliable reference documents and we need to be able to locate them easily.

For the reasons stated, we have found it expedient to develop an index to assessors letters for the years 1978 through 1980. A copy of each year's index is enclosed with this letter with an index to the letters from the first three quarters of 1981. We will continue the customary numerical listing of letters but also plan to send you a new index each quarter throughout the year and a cumulative index for all years at the end of each year. The cumulative index will consolidate all years but delete references to letters that are not of lasting importance, such as housekeeping matters, transmittal letters, etc. The quarterly and year-end indexes will show all letters.

It is difficult to cover all conceivable index categories for a given topic, but it is probably not essential to cover them all. Nevertheless, if you detect missing references or have suggestions for improving the format, please send us your comments.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:bjb
Enclosures

AL-01-1124A

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